

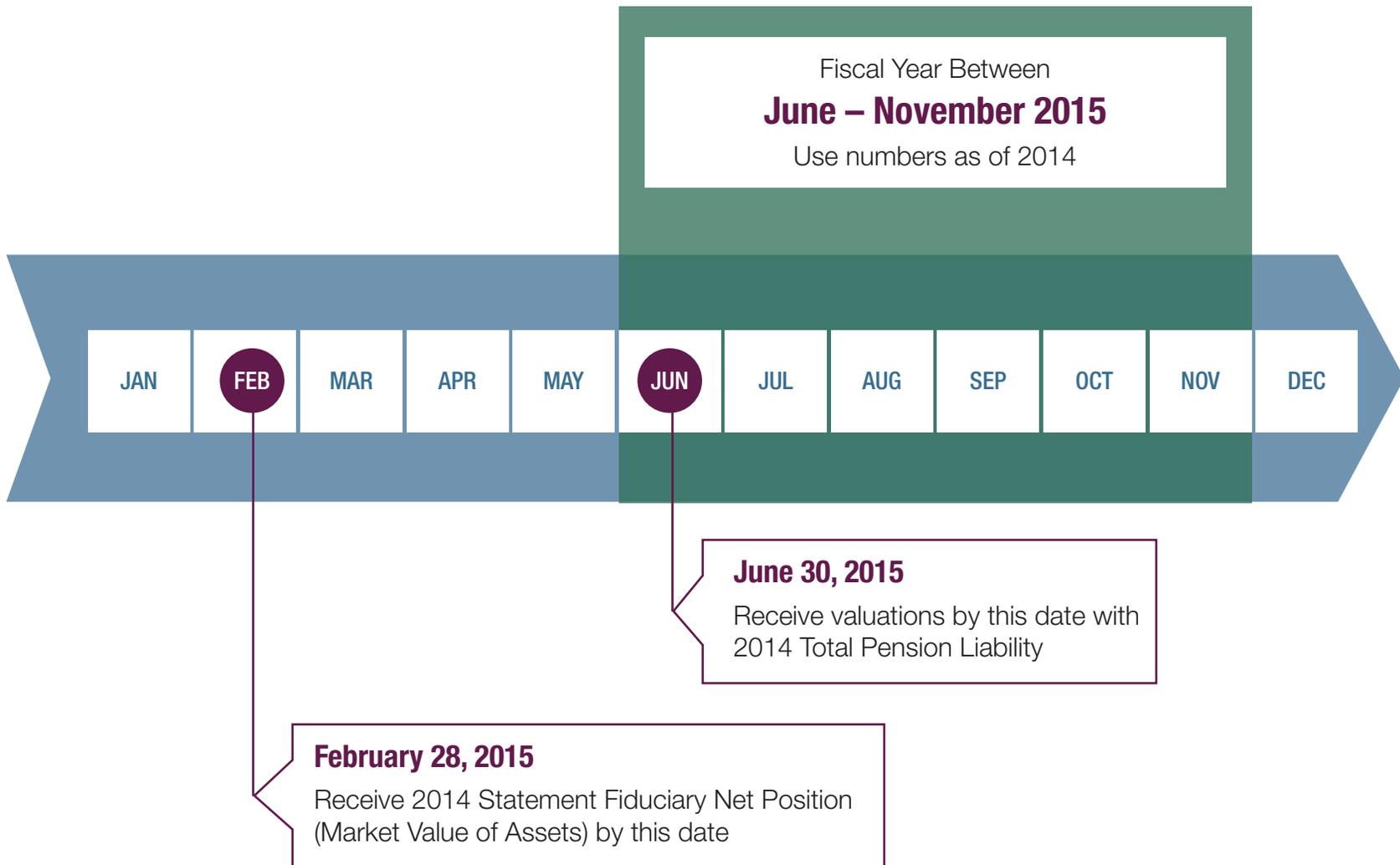


GASB IMPLEMENTATION TIMELINES

Fiscal Years (click your fiscal year)

- **June – November 2015**
- **December 2015**
- **January – March 2016**
- **April – May 2016**

GASB Implementation Timeline



GASB Implementation Timeline

Fiscal Year

December 2015

Use either

1) 2014 numbers

– OR –

2) Roll forward to 2015



June 30, 2015

Receive valuations by this date with **2014** Net Pension Liability, the report will also include a “roll forward” projection of **2015** TPL.

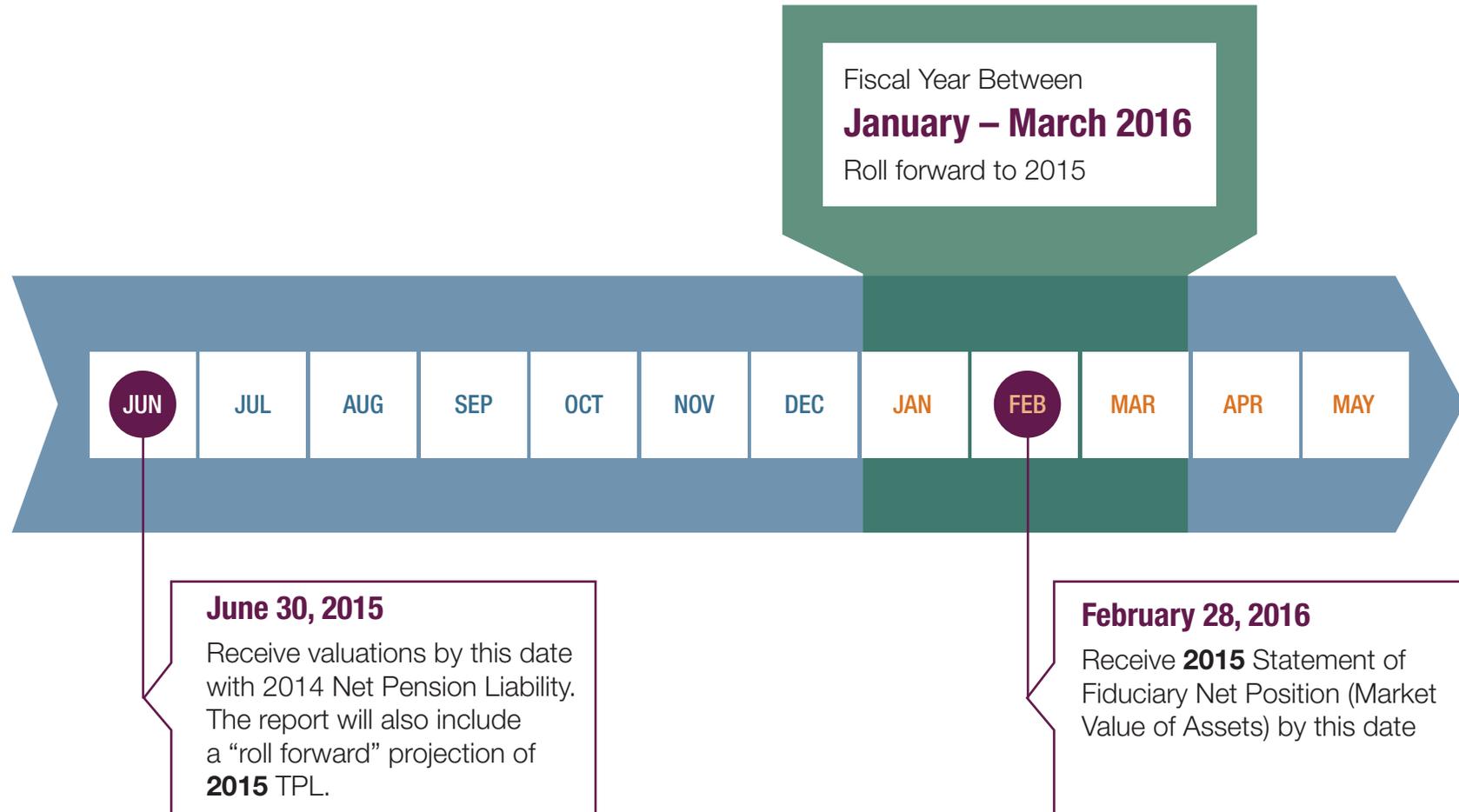
February 28, 2015

Receive **2014** Statement of Fiduciary Net Position (Market Value of Assets) by this date

February 28, 2016

Receive **2015** Statement of Fiduciary Net Position (Market Value of Assets) by this date

GASB Implementation Timeline

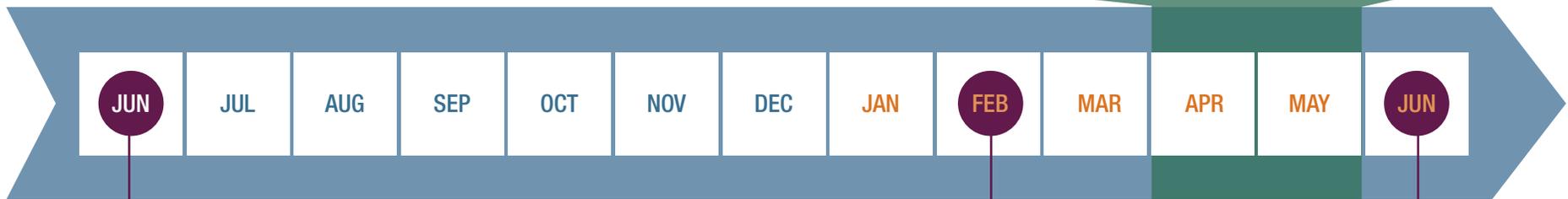


GASB Implementation Timeline

Fiscal Year Between

April – May 2016

MERS will work with the 3 groups that fall in this category (either work to complete these 2016 valuations first or use their roll forward numbers from their 2015 valuation)



June 30, 2015

Receive valuations by this date with 2014 Net Pension Liability. The report will also include a “roll forward” projection of **2015** TPL.

February 28, 2016

Receive **2015** Statement of Fiduciary Net Position (Market Value of Assets) by this date

June 30, 2016

Receive valuations by this date with **2015** Total Pension Liability